

GOVERNMENT

SIKKIM



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 31st December, 2018

No. 715

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 72/2018-State Tax

Dated: 31st December, 2018

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 44/2018- State Tax, dated the 10th September, 2018, namely:—

In the said notification, in the first paragraph, in the first proviso, for the words, figures and letters "July, 2017 to November, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to February, 2019" and "31st day of March, 2019" shall be respectively substituted.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**